



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
P.O. BOX 300, JEFFERSON CITY, MO 65105-0300
(573) 751-2611 TDD (800) 735-2966

**FUEL TAX EXEMPTION CERTIFICATE —
SALES TO U.S. GOVERNMENT**

FORM
2992
(REV. 10-2003)

Fuel retailers in Missouri making sales to the U.S. Government may make such sales without charging fuel tax if the retailer has obtained a signed exemption certificate. This certificate must be maintained in the retailer's files and must be updated every three years.

SELLER'S NAME			FEIN OR SOCIAL SECURITY NUMBER		TELEPHONE NUMBER
SELLER'S ADDRESS	P.O. BOX	CITY		STATE	ZIP
PURCHASER'S NAME			FEIN OR SOCIAL SECURITY NUMBER		TELEPHONE NUMBER
PURCHASER'S ADDRESS	P.O. BOX	CITY		STATE	ZIP

☐ **MOTOR FUEL SOLD TO U.S. GOVERNMENT**

Government Agency Name _____

Exempt Use _____

This Exemption is for: ☐ All motor fuel purchased ☐ _____ Gallons

I hereby certify, under penalty of perjury, that the motor fuel purchased will be used in the exempt manner stated above and defined by the statute quoted below. The invoice or sales slip for each individual purchase claimed under this exemption certificate will be signed and dated and such exemption will be updated every three years with the retailer.

I further certify under penalty of perjury that if any of the motor fuel on said invoice or sales slip is not used as certified above, which will make such fuel subject to the motor fuel tax, I will so notify the seller and pay the tax thereon. Should I not so notify the seller, then I am liable for tax, penalty and interest on such purchase, pursuant to the provisions of Chapter 142, RSMo.

NAME OF AUTHORIZED PURCHASER OR PURCHASER'S AGENT (PLEASE PRINT)	SIGNATURE	DATE
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GENERAL INSTRUCTIONS:

This exemption certificate must be completed and maintained in the retailer's files to substantiate sales made to the U.S. Government.

Missouri law, Section 142.815.2(3), RSMo, allows exempt sales to the U.S. Government. The seller must obtain a signed exemption certificate from the purchaser (U.S. Government). The signed certificate must be maintained by the retailer, and must be updated every three years. The retailer must keep the original, signed certificate in its files to support sales made without state fuel tax. A copy of the certificate may be given to the customer/purchaser.

If you have questions or need assistance in completing this form, please call (573) 751-2611 or e-mail excise@dor.mo.gov. You may also access the department's web site at www.dor.mo.gov/tax/business/excise/fuel/forms/ to obtain this form.